

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT 46

## BUDGET PROCEDURE

### MANUAL

2007 - 2008



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# Table of Contents

Page #

## **General Information**

Introduction .....	4
Budget Calendar .....	5
1. Budget Account Structure (Budget Units).....	6
2. Budget Requests .....	7
3. Budget Entry .....	7
4. Bidding .....	7
5. Personnel Requests / Staffing .....	8
6. Major Impact Items .....	8
7. Technology .....	11
8. Field Trip Costs .....	11
9. Facilities Needs .....	11
10. Budget Transfers .....	12

## **B. Building Specific (Principals)**

- 1. Enrollment Projections ..... 13
- 2. Student Activities Fund ..... 14

# **General Information**

## **Introduction**

The school district budget is one of the planning tools used by the district to introduce, discuss and fund program initiatives throughout the district. The budget process allows decisions to be made for the continuation and implementation of various district programs, which best utilize the limited financial resources.

The budget is developed by a combination of site based (schools), departmental and district wide basis. All of these components are considered prior to the adoption of a preliminary budget. Refinements are made to this preliminary budget and incorporated into the final school board approved budget. Multi year budgets for both the operational and capital needs are considered in conjunction with prudent fund balance management to determine the final budget amount and tax structure for the school district. Budget management is practiced throughout the year and adjustments are made through school board approved budget transfers. Prior year spending and revenues are also considered in the budget development process.

The 2007-2008 budget development process includes the new Park Campus in both staffing and operational requirements.

This budget manual is designed to enhance the total understanding of the budget process and provide useful information as the budget is developed.

The budget process entails a number of steps and includes staff, school board and public review. The budget calendar provides a time line for this process (page 2). Projected enrollments are a key factor in determining the building allocation's (page 17) class size and staffing needs. These enrollment projections are included on page 16.

## **2007 -2008 Budget Calendar**

### **January 2007**

- Review Fiscal Year 2006-2007 Budget Goals with Cabinet
- Begin discussion of Fiscal Year 2007-2008 Goals with Board of Education

### **February 2007**

- Begin Fiscal Year 2007-2008 Budget development with Administrators, Principals and Board of Education

### **April 2007**

- Administrative review of all 2006-2007 Projected Fund Balances
- Administrative and Board Review of 1<sup>st</sup> Draft of 2007-2008 Tentative Budget

### **May 2007**

- Review of Education, Operations and Maintenance and Transportation Accounts

### **June 2007**

- Administrative and Board Review of 1<sup>st</sup> Draft of Tentative Budget

### **July 2007**

- Administrative and Board Review of 2<sup>nd</sup> Draft of Tentative Budget

### **August 2007**

- Administrative and Board Review of Final Draft of Tentative Budget
- Board establishes dates for Budget Public Hearing
- Legal Notice of Budget Hearing published in newspaper and tentative Budget put on display

### **September 2007**

- Budget Hearing and adoption of Budget
- File Budget with County and State Offices

# 1. Budget Account Structure

The Accounting structure used in the budgeting system is outlined below. The Account code is an expanded version of the budget units used in the on-line requisition system. \* See tables below

Fund	XX	In all cases this will be "10"
*Function	XXXX	Is the functional area of expense
Object	XXX	Service or commodity obtained
*Location	XX	Building
*Program	XXXX	Secondary subject area or program

## Budget Unit Structure – Example

Fund	10
Function	1110
Object	112
Location	01
Program	4932

Title II Teacher Salaries

## FUNCTION TABLES

Function Code	Function Title
1000	Regular Program – Elementary / Middle School
2000	Support Services
3000	Community Services
4000	Non-programmed Charges
5000	Debt Services
6000	Provision for Contingency
8000	Other Financing Uses

## OBJECT TABLE

Level Code	Level Title
100	Salaries
200	Benefits
300	Purchased Svcs.
400	Supplies & Mtls.
500	Capital Outlay
600	Other Objects
700	Transfers
800	Tuition

## LOCATION TABLE

Location Code	Location Title
01	District Office
02	Prairieview
03	Avon
04	Middle School
05	Woodview
06	Meadowview
07	ISC
08	Frederick
10	Park Campus

## 2. **Budget Requests**

Any staff member can initiate a budget request. All building requests must be submitted through the building principal. Budget requests can be:

- Routine - To maintain, replenish, or enhance a program; the building principal approves funding and funds come out of the building allocation.
- Major Impact - Requests are approved by the building principal and forwarded to the appropriate central office administrator. There is a separate one-time allocation for these items.
- Facilities - Requests are approved by the building principal who in turn will discuss the merits with the Coordinator of Buildings and Grounds. Requests will then be discussed at the central office. Projects which merit further discussion will be included in the draft general fund.
- Staffing - Requests for staff reductions or increases must be made in writing to the Superintendent of Schools and the Assistant Superintendent of Teaching, Learning and Assessment with appropriate justification.

Please provide adequate detail to justify your budget request.

## 3. **Budget Entry**

Budget entry will be made by each office responsible for the particular budget units.

Budget entry will be performed through an Excel spreadsheet. A budget unit and account code is entered with the appropriate budget amount. A detailed breakdown of this budget request will be required.

## 4. **Bidding**

The competitive bidding of equipment, supplies, and materials is required by school code if the total amount of the purchases in the school year amount to \$10,000 or greater. Purchases totaling between \$4,000 and \$10,000 do not require formal bidding, but do require price quotations from three (3) vendors.

It is important that bid specifications are very descriptive in order to ensure that the quality of the items received meet the program needs. Specifications are also required when soliciting quotations for items totaling in excess of \$4,000.

Professional Services in excess of \$10,000 require written quotations for board approval.

## **5. Personnel Requests / Staffing**

All personnel requests must be submitted to the Superintendent of Schools in writing with a copy to the Assistant Superintendent of Teaching, Learning and Assessment. All requests must include the justification for the position(s) including enrollment, course needs, and/or workload. If the position alters/replaces another position please include this detail. All new position requests must include a proposed job description.

## **6. Major Impact Items**

Major impact items are requests for special funding (usually one year) for items of significant dollar value that cannot be accommodated in the normal building or department budgets. Prior year major impact items are not carried forward, therefore, if second year funding of a major impact item is required it must be submitted again as the budget is developed for 2007/08.

Major impact items must be submitted directly to Assistant Superintendent of Finance and Technology and the Superintendent of Schools.

Major impact items must be submitted on the form provided. The information necessary includes.

1. Person making request
2. Supervisor(s) approval
3. Total cost of the request (including staffing)
4. Appropriate Budget Units and Account Codes
5. Description of the major impact item(s)
6. Justification / need for the major impact item
7. Determinants of the major impact items



## SUMMARY

9

**MAJOR IMPACT ITEM**

**2007/2008 BUDGET**

**DETAIL**

## 5. Project Description (details)

[illegible]

## 6. Detailed Budget Cost/Budget Savings

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Initials of Building Principal(s) or  
Central Office Administrator

## **7. Technology**

The district continues to provide funding in accordance with the school district technology plan. The building principals will not receive funding for printer and fax machine toners in their building allocations. The Assistant Superintendent of Finance and Technology will budget, order, and maintain an inventory of these supplies. All technology requests must be sent to the Assistant Superintendent of Finance and Technology.

All administrative technology requests must be sent to the Assistant Superintendent of Finance and Technology.

## **8. Field Trip Costs**

Scheduling field trips is to be included as part of the budget process. A staff member that wishes to sponsor a field trip should submit a completed preliminary request form to the building principal in accordance with the building level budget developmental timeline. The preliminary field trip request form is available in the office at each building.

For the 2007-2008 budget, the following rates apply to the development of the anticipated transportation cost:

### Field Trip Costing for 2007-2008

- Driver rate per hour: \$27.73
- Mileage rate: \$ 1.00
- Minimum (3 hrs or less): \$87.13

## **9. Facilities Needs**

All building principals will meet with the Coordinator of Buildings and Grounds to discuss the needs of each facility. It is important that all requirements are identified since the board will discuss there projects to determine the merits, funding limits, and completion date for each item. Once this is completed, the school board will determine the funding mechanism for accomplishing these projects.

Any changes in needs/priorities must be communicated to the Coordinator of Buildings and Grounds during the budget process. The status of your facility requests will be communicated to you during this budget process.

## 10. **Budget Transfers** (After Final Budget Adoption Occurs)

Two types of budget transfers can be requested; they are an internal transfer and a board approved budget transfer.

Internal Transfers – These transfers can occur any time during the year if they meet the following criteria. They must be a transfer within the same function code and within the same account (object) group.

For example:

Transfer from: 1100-410 Regular Ed Supplies  
Transfer to: 1100-411 Regular Ed Paper

This is a permissible internal transfer

Transfer from: 1100-410 Regular Ed Supplies  
Transfer to: 1100-324 Regular Ed Purchased Services

This is not a permissible internal transfer

Board Approved Budget Transfers – Board approved transfers are from one major function to another or from one major account (object) code to another.

For Example: Transfer from: 1100-410 Regular Ed Supplies  
Transfer to: 1100-541 Regular Ed Non-Capital  
Replacement Equipment

A reason justifying this transfer request must be submitted with each request. Transfer requests, both internal and Board approved, may be made through the school district e-mail system.

# Community Consolidated School District 46

## Enrollment Projections

### 2007/08 School Year

### Summary

## 1. Enrollment and Staffing Projections

CERTIFIED	AV	PV	MV	WV	PE	PW	FS	MS	# STU	AV	PV	MV	WV	PE	PW	FS	MS	ISC	DO/O&M	07-08	06-07	CHANGE
K	92	70	87	68	84	-	-	-	401	2.00	1.50	1.50	1.50	1.50	-	-	-	-	-	8.00	8.50	-0.50
1	97	70	86	80	75	-	-	-	408	4.00	3.00	3.00	3.00	3.00	-	-	-	-	-	16.00	19.00	-3.00
2	97	91	105	97	91	-	-	-	481	4.00	4.00	4.00	4.00	4.00	-	-	-	-	-	20.00	17.00	3.00
3	90	92	99	91	67	-	-	-	439	3.00	4.00	4.00	4.00	3.00	-	-	-	-	-	18.00	18.00	0.00
4	119	103	99	99	85	-	-	-	505	4.00	4.00	4.00	4.00	3.00	-	-	-	-	-	19.00	18.00	1.00
5	-	-	-	-	-	63	421	-	484	-	-	-	-	-	3.00	15.00	-	-	-	18.00	16.00	2.00
6	-	-	-	-	-	84	422	-	506	-	-	-	-	-	3.00	15.00	-	-	-	18.00	16.00	2.00
7	-	-	-	-	-	70	-	421	491	-	-	-	-	-	3.00	-	15.00	-	-	18.00	16.50	1.50
8	-	-	-	-	-	73	-	423	496	-	-	-	-	-	3.00	-	15.00	-	-	18.00	16.50	1.50
Perm Sub	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	0.00	0.00
Subtotal	495	426	476	435	402	290	843	844	4211	17.00	16.50	16.50	16.50	14.50	12.00	30.00	30.00	-	-	153.00	145.50	7.50
Art										0.50	0.50	0.50	0.50	0.50	0.50	1.00	1.00	-	-	5.00	4.20	0.80
Band										-	-	-	-	-	-	-	-	-	-	0.00	0.00	0.00
Drama/PubSkg										-	-	-	-	-	-	-	2.00	-	-	2.00	2.00	0.00
E.S.L.										4.00	3.00	1.00	1.00	3.50	1.50	2.00	2.00	-	-	18.00	17.00	1.00
For. Lang.										-	-	-	-	-	0.50	1.00	2.00	-	-	3.50	3.00	0.50
Challenge										-	-	-	-	-	-	-	-	-	-	0.00	1.00	-1.00
Info Spec.										1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	-	-	10.00	12.00	-2.00
Music										0.50	0.50	0.50	0.50	0.50	0.50	1.00	1.00	-	-	5.00	4.20	0.80
P.E./Health										1.00	1.00	1.00	1.00	1.00	2.00	5.00	5.00	-	-	17.00	15.00	2.00
Rem. Reading										-	2.00	2.00	2.00	2.00	1.00	2.00	2.00	-	-	13.00	12.00	1.00
Dean										-	-	-	-	-	-	-	1.00	-	-	1.00	1.00	0.00
Title I										2.00	-	-	-	-	-	-	-	-	-	2.00	2.00	0.00
Subtotal										9.00	8.00	6.00	6.00	8.50	7.00	14.00	18.00	-	-	76.50	73.40	3.10
TOTAL										26.0	24.5	22.5	22.5	23.0	19.0	44.0	48.0	-	-	229.50	218.90	10.60

#### Maximum Class Size by Grade

Kindergarten	30
Grades 1 & 2	30
Grades 3 & 4	30
Grades 5 & 6	30
Grades 7 & 8	30

\* All staff changes are due to enrollment changes unless otherwise noted.

#### Special Services Staffing Plan 07-08

CERTIFIED	# STU	AV	PV	MV	WV	PE	PW	FS	MS	EC		07-08	06-07	Change
EC		-	-	-	-	-	-	-	-	-	-	-	-	-
Hear Impaired		-	-	-	-	-	-	-	-	-	2.00	2.00	1.00	1.00
Sp Ed Teacher		5.00	5.00	5.00	5.00	4.50	1.50	8.00	8.00	7.00	-	49.00	45.00	4.00
Psychologist		1.00	1.00	1.00	1.00	0.50	0.50	1.00	1.00	0.50	-	7.50	7.00	0.50
FACES/ACES		1.00	-	-	-	-	-	1.00	-	-	-	2.00	2.00	-
Soc. Worker		1.00	1.00	1.00	1.00	1.50	0.50	3.00	3.00	1.00	-	13.00	12.00	1.00
Speech		1.00	1.00	1.50	1.00	0.80	0.80	1.60	1.00	2.40	-	11.10	10.90	0.20
Subtotal		9.00	8.00	8.50	8.00	7.30	3.30	14.60	13.00	10.90	2.00	84.60	77.90	6.70
SUPPORT		AV	PV	MV	WV	PE	PW	FS	MS	EC	SS	07-08	06-07	Change
Speech/lang Asst.		-	1.00	1.00	1.00	0.50	0.50	1.00	-	-	-	5.00	5.00	-
Office Staff		-	-	-	-	-	-	-	-	-	2.00	2.00	2.00	-
OT		0.80	0.50	0.80	1.00	0.50	0.50	0.50	0.50	0.50	-	5.60	4.20	1.40
COTA		-	0.50	-	-	-	-	-	-	0.50	-	1.00	2.00	(1.00)
Nurse		-	-	-	-	-	-	-	-	-	2.00	2.00	1.00	1.00
FACES/ACES Aides		1.00	-	-	-	-	-	2.00	-	-	-	3.00	4.00	(1.00)
Sign Lang. Int.		-	-	-	-	-	-	-	-	-	-	-	-	-
Sp Ed Aide		12.00	11.00	10.00	10.00	9.00	3.00	12.00	10.00	14.00	-	91.00	81.50	9.50
Subtotal		13.80	13.00	11.80	12.00	10.00	4.00	15.50	10.50	15.00	4.00	109.60	99.70	9.90
ADMIN		AV	PV	MV	WV	PE	PW	FS	MS	EC	SS	07-08	06-07	Change
DISTRICT TOTAL		22.80	21.00	20.30	20.00	17.30	7.30	30.10	23.50	25.90	6.00	196.20	179.60	16.60
			07-08	06-07	DIFF.									
Special Services Certified			84.60	77.90	6.70									
Special Services Non-Cert. Support			109.60	99.70	9.90									
Special Services Administrator			2.00	2.00	0.00									
GRAND TOTAL			196.20	179.60	16.60									

\* All staff changes are due to enrollment changes unless otherwise noted.

# Community Consolidated School District 46

## Support Staff Projections

### 2007/08 School Year

### Summary

SUPPORT								AV	PV	MV	WV	PE	PW	FS	MS	ISC	DO/O&M	07-08	06-07	CHANGE
CMC Aide/ISS								-	-	-	-	-	-	-	-	-	-	-	-	-
ESL Aide								1.00	1.00	-	-	-	-	1.00	1.00	-	-	4.00	5.50	(1.50)
Info/Media Asst.								2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	-	-	12.00	7.00	5.00
Kgtn Aide								-	-	-	-	-	-	-	-	-	-	-	-	-
Network Mgr								-	-	-	-	-	-	-	-	2.00	-	2.00	2.00	-
Technicians								-	-	-	-	-	-	-	-	2.00	-	2.00	2.00	-
Database Mgr								-	-	-	-	-	-	-	-	1.00	-	1.00	1.00	-
Office/Health								3.00	3.00	3.00	3.00	1.50	1.50	3.80	4.00	1.00	9.00	32.80	27.80	5.00
Rem Read Aide								2.00	4.00	4.00	4.00	2.00	2.00	2.00	2.00	-	-	22.00	19.00	3.00
Title I Aide								2.00	-	-	-	-	-	-	-	-	-	2.00	2.00	-
O & M								2.00	3.00	2.00	2.00	1.50	1.50	3.00	3.00	-	7.00	25.00	22.00	3.00
Trans/Food								-	-	-	-	-	-	-	-	-	1.00	1.00	1.40	(0.40)
Subtotal								12.00	13.00	11.00	11.00	6.00	6.00	10.80	11.00	6.00	17.00	103.80	89.70	14.10
ADMIN								1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	0.00	4.00	14.00	13.00	1.00
SCHOOL TOTAL								39.00	38.50	34.50	34.50	30.00	26.00	56.80	61.00	6.00	21.00	347.30	321.60	25.70

  

2007-2008 Staff Projections				2006-2007 Staff Actuals			
	Regular Ed.	Spec. Svcs.			Regular Ed.	Spec. Svcs.	
Certified Classroom	153.0	84.6		Certified Classroom	145.5	77.9	
Certified Support	76.5	0.0		Certified Support	73.4	0.0	
Non-certified Support	103.8	109.6		Non-certified Support	89.7	99.7	
Administrators	14.0	2.0		Administrators	13.0	2.0	
Grand Total	347.3	196.2		Grand Total	321.6	179.6	
Certified Classroom + Spec. Svcs.		237.6		Certified Classroom + Spec. Svcs.		223.4	
Certified Support + Spec. Svcs.		76.5		Certified Support + Spec. Svcs.		73.4	
Non-certified Support + Spec. Svcs.		213.4		Non-certified Support + Spec. Svcs.		189.4	
Administrators		16.0		Administrators		15.0	
Grand Total		543.5		Grand Total		501.2	
Difference							
		42.3					

  

Enrollment FY07	4,150	Total Staff	501.2	Staff/Student Ratio	8.28
Enrollment FY08	4,211	Total Staff	543.5	Staff/Student Ratio	7.75

## 2. Student Activity Accounts

There are some general principles, which guide the operation of these student activity accounts.

- A. The purpose of these accounts is to manage these student activities to best serve the interest of the pupils.
- B. Individual student activities must be approved by the Board on the recommendation of the Superintendent.
- C. All funds received must be deposited on a daily basis or placed in a locked secure area.